



General Assembly

***Amendment***

***February Session, 2010***

**LCO No. 3942**

**\*HB0553403942HD0\***

Offered by:

REP. STAPLES, 96<sup>th</sup> Dist.

SEN. DAILY, 33<sup>rd</sup> Dist.

To: House Bill No. **5534**

File No. 568

Cal. No. 359

***"AN ACT ESTABLISHING A REVENUE ACCOUNTABILITY COMMISSION."***

1 In line 28, after "commission," insert "not later than fifteen days after  
2 the date of the first meeting of the commission,"

3 After line 33, insert the following:

4 "(d) The legislative Office of Fiscal Analysis shall serve as  
5 administrative staff of the commission."

6 In line 34, strike "(d)" and insert in lieu thereof "(e)"

7 In line 35, strike "September" and insert in lieu thereof "July"

8 In line 40, strike "(e)" and insert in lieu thereof "(f)"

9 After line 57, insert the following:

10 "(g) (1) The commission shall not make known in any manner any

11 information obtained from any report or inventory, or any information  
12 obtained pursuant to subdivision (2) of this subsection which would  
13 allow the identification of any taxpayer or of the amount or source of  
14 income, profits, losses, expenditures or any particulars thereof set forth  
15 or disclosed in any return, statement or report required to be filed with  
16 or submitted to the Commissioner of Revenue Services which is  
17 discernible from such report or inventory, except as provided in this  
18 subsection. The commission may disclose such information to other  
19 state officers and employees when required in the course of duty. No  
20 such officer or employee shall make known any such information to  
21 any other person except as provided in this subsection. Any person  
22 who violates any provision of this subsection shall be fined not more  
23 than one thousand dollars or imprisoned not more than one year or  
24 both.

25 (2) (A) For purposes of this section, the commission may disclose  
26 information to any person under a contractual obligation to provide  
27 services for purposes of this section to the commission, but only to the  
28 extent necessary in connection with the providing of such services for  
29 purposes of this section. No such person under a contractual obligation  
30 to provide such services to the commission shall make known any  
31 such information to any other person, except as provided in this  
32 subsection.

33 (B) For purposes of this section, the commission may request, and  
34 the Commissioner of Revenue Services shall provide, for each type of  
35 tax levied by the state, all available return information, as defined in  
36 subdivision (2) of subsection (h) of section 12-15 of the general statutes,  
37 pertaining to such type of tax levied by the state, to the commission,  
38 provided names, addresses, account and registration numbers, and, to  
39 the extent in excess of four digits, Standard Industrial Classification  
40 Manual codes and North American Industrial Classification System  
41 United States Manual codes shall first have been redacted from such  
42 return information by said commissioner."

43 In line 58, strike "(f)" and insert in lieu thereof "(h)"

44 In line 68, strike "(g)" and insert in lieu thereof "(i)"

45 In line 68, strike "December 1, 2010" and insert in lieu thereof  
46 "January 1, 2011"

47 Strike section 2 in its entirety and insert the following in lieu thereof:

48 "Sec. 2. Subsections (a) and (b) of section 12-15 of the general  
49 statutes are repealed and the following is substituted in lieu thereof  
50 (*Effective from passage*):

51 (a) No officer or employee, including any former officer or former  
52 employee, of the state or of any other person who has or had access to  
53 returns or return information in accordance with [subdivision (12)]  
54 subdivisions (10) and (12) of subsection (b) of this section shall disclose  
55 or inspect any return or return information, except as provided in this  
56 section.

57 (b) The commissioner may disclose (1) returns or return information  
58 to (A) an authorized representative of another state agency or office,  
59 upon written request by the head of such agency or office, when  
60 required in the course of duty or when there is reasonable cause to  
61 believe that any state law is being violated, or (B) an authorized  
62 representative of an agency or office of the United States, upon written  
63 request by the head of such agency or office, when required in the  
64 course of duty or when there is reasonable cause to believe that any  
65 federal law is being violated, provided no such agency or office shall  
66 disclose such returns or return information, other than in a judicial or  
67 administrative proceeding to which such agency or office is a party  
68 pertaining to the enforcement of state or federal law, as the case may  
69 be, in a form which can be associated with, or otherwise identify,  
70 directly or indirectly, a particular taxpayer except that the names and  
71 addresses of jurors or potential jurors and the fact that the names were  
72 derived from the list of taxpayers pursuant to chapter 884 may be  
73 disclosed by the Judicial Branch; (2) returns or return information to  
74 the Auditors of Public Accounts, when required in the course of duty  
75 under chapter 23; (3) returns or return information to tax officers of

76 another state or of a Canadian province or of a political subdivision of  
77 such other state or province or of the District of Columbia or to any  
78 officer of the United States Treasury Department or the United States  
79 Department of Health and Human Services, authorized for such  
80 purpose in accordance with an agreement between this state and such  
81 other state, province, political subdivision, the District of Columbia or  
82 department, respectively, when required in the administration of taxes  
83 imposed under the laws of such other state, province, political  
84 subdivision, the District of Columbia or the United States, respectively,  
85 and when a reciprocal arrangement exists; (4) returns or return  
86 information in any action, case or proceeding in any court of  
87 competent jurisdiction, when the commissioner or any other state  
88 department or agency is a party, and when such information is directly  
89 involved in such action, case or proceeding; (5) returns or return  
90 information to a taxpayer or its authorized representative, upon  
91 written request for a return filed by or return information on such  
92 taxpayer; (6) returns or return information to a successor, receiver,  
93 trustee, executor, administrator, assignee, guardian or guarantor of a  
94 taxpayer, when such person establishes, to the satisfaction of the  
95 commissioner, that such person has a material interest which will be  
96 affected by information contained in such returns or return  
97 information; (7) information to the assessor or an authorized  
98 representative of the chief executive officer of a Connecticut  
99 municipality, when the information disclosed is limited to (A) a list of  
100 real or personal property that is or may be subject to property taxes in  
101 such municipality, or (B) a list containing the name of each person who  
102 is issued any license, permit or certificate which is required, under the  
103 provisions of this title, to be conspicuously displayed and whose  
104 address is in such municipality; (8) real estate conveyance tax return  
105 information or controlling interest transfer tax return information to  
106 the town clerk or an authorized representative of the chief executive  
107 officer of a Connecticut municipality to which the information relates;  
108 (9) estate tax returns and estate tax return information to the Probate  
109 Court Administrator or to the court of probate for the district within  
110 which a decedent resided at the date of the decedent's death, or within

111 which the commissioner contends that a decedent resided at the date  
112 of the decedent's death or, if a decedent died a nonresident of this  
113 state, in the court of probate for the district within which real estate or  
114 tangible personal property of the decedent is situated, or within which  
115 the commissioner contends that real estate or tangible personal  
116 property of the decedent is situated; (10) returns or return information  
117 to [the] (A) the Secretary of the Office of Policy and Management for  
118 purposes of subsection (b) of section 12-7a, [and] (B) the Office of Fiscal  
119 Analysis for purposes of, and subject to the provisions of, subdivision  
120 (2) of subsection (f) of section 12-7b, and (C) the staff of the revenue  
121 accountability commission, for purposes of section 1 of this act, in  
122 accordance with the provisions of subsection (g) of said section 1; (11)  
123 return information to the Jury Administrator, when the information  
124 disclosed is limited to the names, addresses, federal Social Security  
125 numbers and dates of birth, if available, of residents of this state, as  
126 defined in subdivision (1) of subsection (a) of section 12-701; (12)  
127 pursuant to regulations adopted by the commissioner, returns or  
128 return information to any person to the extent necessary in connection  
129 with the processing, storage, transmission or reproduction of such  
130 returns or return information, and the programming, maintenance,  
131 repair, testing or procurement of equipment, or the providing of other  
132 services, for purposes of tax administration; (13) without written  
133 request and unless the commissioner determines that disclosure would  
134 identify a confidential informant or seriously impair a civil or criminal  
135 tax investigation, returns and return information which may constitute  
136 evidence of a violation of any civil or criminal law of this state or the  
137 United States to the extent necessary to apprise the head of such  
138 agency or office charged with the responsibility of enforcing such law,  
139 in which event the head of such agency or office may disclose such  
140 return information to officers and employees of such agency or office  
141 to the extent necessary to enforce such law; (14) names and addresses  
142 of operators, as defined in section 12-407, to tourism districts, as  
143 defined in section 10-397; (15) names of each licensed dealer, as  
144 defined in section 12-285, and the location of the premises covered by  
145 the dealer's license; (16) to a tobacco product manufacturer that places

146 funds into escrow pursuant to the provisions of subsection (a) of  
147 section 4-28i, return information of a distributor licensed under the  
148 provisions of chapter 214 or chapter 214a, provided the information  
149 disclosed is limited to information relating to such manufacturer's  
150 sales to consumers within this state, whether directly or through a  
151 distributor, dealer or similar intermediary or intermediaries, of  
152 cigarettes, as defined in section 4-28h, and further provided there is  
153 reasonable cause to believe that such manufacturer is not in  
154 compliance with section 4-28i; (17) returns, which shall not include a  
155 copy of the return filed with the commissioner, or return information  
156 for purposes of section 12-217z; and (18) returns or return information  
157 to the State Elections Enforcement Commission, upon written request  
158 by said commission, when necessary to investigate suspected  
159 violations of state election laws."